

## Exhibit E

### Summary of Segal Consulting Hours Worked and Fees Incurred

Name	Title	Department	Hourly Billing Rate	Total Billed Hours	Total Fees Billed
Bridges, Geoffrey W.	Actuary	Pension	460.00	37.70	17,342.00
Clark, Melanie C.	Sr Health Consultant	Health	400.00	4.40	1,760.00
Hartman, Brian T.	Sr Analyst	Pension	350.00	61.10	21,385.00
Janus, Paul J	Actuary	Health	430.00	14.00	6,020.00
Kovach, Patricia L.	Analyst	Health	260.00	14.30	3,718.00
Libauskas, Jacob	Actuary	Pension	380.00	212.40	80,712.00
Nicholl, Kim M.	Senior Vice President	Pension	680.00	124.40	84,592.00
Noonan, Mark J.	VP & Consulting Actuary	Health	560.00	16.50	9,240.00
Strom, Matthew A.	VP & Actuary	Pension	550.00	58.70	32,285.00
Tabernacki, Patryk	Senior Analyst	Pension	330.00	23.20	7,656.00
Wohl, Stuart	SVP Regional Manager	Health	610.00	20.80	12,688.00
Sub-Total				<b>587.50</b>	<b>277,398.00</b>
Less 50% Discount on Non-Working Travel Matter:					(9,082.00)
Total					<b>268,316.00</b>

Case Name: In re Commonwealth of Puerto Rico, et al.  
Case Number: 17 BK 3283-LTS  
Applicant's Name: Segal Consulting  
Date of Application: July 16, 2018  
Interim or Final: Interim